WALLACE W. WALKER, JR., ESQ. 7774 Oakhurst Circle P.O. Box 470340 Cleveland, OH 44147-0340 Tel: (440) 526-4244 (WWW/2009)

James R. Kandel, Esq. 101 Central Plaza, S. Chase Tower, Suite 1003 Canton, OH 44702 Tel: (330) 453-4444 Attorneys for Flex Technologies, Inc. Objection Deadline: June 19, 2007 Enlarged to June 21, 2007 @ 5:00pm Hearing Date: June 26, 2007 @ 10:00am

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

Chapter 11

In re

DELPHI CORPORATION, et. al.,

Case No. 05-44481 (RDD) (Jointly Administered)

Debtors

OPPOSITION OF FLEX TECHNOLOGIES, INC. TO DEBTORS' FIFTEENTH OMNIBUS CLAIMS OBJECTION [PROOF OFCLAIM NO. 11542]

Flex Technologies, Inc. ("FlexTech"), an Ohio corporation, a creditor and a party in interest, by and through its attorney, Wallace W. Walker, Jr., hereby responds to the Debtors' Fifteenth Omnibus Claims Objection (Substantive) (the "Objection") and respectfully states:

- FlexTech admits that it timely filed its Proof of Claim, Claim No. 11542
 (the "Claim"). A copy of the Claim is annexed.
- 2. As of October 8, 2005 (the "Petition Date") the Debtors were indebted to FlexTech in the amount of \$72,759.50 on an account ("Account") for trim, tube assemblies, cables, cable assembles, casings, springs, locks and other auto parts sold and

delivered by FlexTech to Debtors in compliance with written purchase orders on terms evidenced by the invoices and shipping documents (collectively "Invoices") annexed hereto in support of the Account and the Claim. The Invoices are incorporated herein by this reference. The Invoices have been organized by Customer and generally in the order listed in the Account. Unless a specific Invoice is to be supplied, the Invoices annexed to this response are as follows:

a. Customer Number 315 (Delco Electronics):

Invoice #54083	\$607.08
Invoice #54116	\$607.08
Invoice #54203	\$607.08
Invoice #54254	\$607.08
Invoice #54302	<u>To be supplied (\$607.08)</u>
TOTAL	\$3035.46

b. Customer Number 317 (Delphi Automotive Systems):

\$172.80
\$227.60
\$1483.65
\$1348.41
\$540.96
\$968.94
\$1217.16
\$1453.41
\$1239.42
\$270.48
\$2077.11
\$2264.85
\$1968.12
\$2373.84
\$2723.07
\$2426.34
\$1671.89
To be supplied (\$2561.58)
\$2561.58
\$3613.26
\$1618.89
To be supplied (\$1487.64)
<u>\$36,270.50</u>

c. Customer Number 317-1 (Delphi E & C):

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Invoice #32201
                    $86.40
Invoice #32218
                    $315.20
Invoice #32235
                    $548.40
Invoice #32252
                    $337.60
Invoice #32297
                    $548.40
Invoice #32299
                    To be supplied ($233.20)
Invoice #32215
                    To be supplied ($446.40)
Invoice #32353
                    $406.00
Invoice #32366
                    $570.80
Invoice #32402
                    $86.40
Invoice #32418
                    $228.80
Invoice #32446
                    $743.60
Invoice #32462
                    $570.80
Invoice #30771
                    $228.80
                    $228.80
Invoice #30773
Invoice #30788
                    $319.60
Invoice #30841
                    $462.00
       TOTAL
                    $6361.20
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d. Customer Number 37004 (Harrison Division):

Invoice #54094	\$2352.60
Invoice #54140	\$2352.60
Invoice #54287	To be supplied (\$2352.60)
Invoice #54306	To be supplied (\$2352.60)
TOTAL	\$9410.46

e. Customer Number #17000 (Saginaw Division, GMC):

Invoice #2238 <u>\$17682.00</u> TOTAL <u>\$17682.00</u>

3. FlexTech acknowledges that the Debtors' bankruptcy cases have been administratively consolidated and admits that the Claim was filed in Bankruptcy Case No. 05-44481 in compliance with the Court's orders relating to the consolidation. FlexTech denies for want of knowledge that the correct debtor is Delphi Automotive Systems, LLC.

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Upon information and belief, the Debtors have not made any payments on 4.

the Claim on which the sum of \$72,759.50 remains justly due and owing.

WHEREFORE, FlexTech requests that its Claim be allowed in the bankruptcy

case or cases of the Debtors obligated on the Account and the Claim and that the Court

grant such other and further relief as is necessary and appropriate.

Dated: June 21, 2007

Cleveland, Ohio

/s/Wallace W. Walker,Jr.

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